PARISH OF RICHLAND, STATE OF LOUISIANA CERTAIN FINANCIAL AND STATISTICAL DATA

Population of the Parish

The population growth trend of the Parish of Richland is as follows:

	PARISH	STATE
YEAR	POPULATION	POPULATION
1950	26,672	2,683,516
1960	23,824	3,257,022
1970	21,774	3,644,637
1980	22,187	4,205,900
1990	20,629	4,219,973
1991	20,686	4,251,560
1992	20,557	4,287,195
1993	20,500	4,295,477
1994	20,268	4,315,085
1995	20,398	4,339,352
1996	20,454	4,350,579
1997	20,421	4,351,769
1998	20,873	4,368,967

Sources: US Census; Louisiana Tech University, January, 1999.

Population of Municipalities

The population growth trends of the municipalities in the Parish of Richland are as follows:

YEAR	DELHI	MANGHAM	RAYVILLE
1960	2,514	521	4,052
1970	2,887	544	3,962
1980	3,290	867	4,610
1990	3,169	598	4,411
1991	3,204	591	4,401
1992	3,195	600	4,435
1993	3,201	605	4,465
1994	3,233	607	4,449
1995	3,243	613	4,455
1996	3,253	609	4,469
1997	3,288	623	4,472
1998	3,298	643	4,418

Sources: US Census; Louisiana Tech University, January, 1999.

ECONOMIC INDICATORS

Personal Income

The Bureau of Economic Analysis of the US Department of Commerce publishes personal income data. The most recent revised per capita income figures for the Parish, Louisiana and the United States are as follows:

			UNITED
YEAR	PARISH	LOUISIANA	STATES
1990	\$11,320	\$14,281	\$18,666
1991	\$13,314	\$15,079	\$19,201
1992	\$13,486	\$15,817	\$20,137
1993	\$13,861	\$17,133	\$21,220
1994	\$15,196	\$18,086	\$22,056
1995	\$15,073	\$18,826	\$23,059
1996	\$15,603	\$19,609	\$24,164
1997	\$15,370	\$20,458	\$25,288

Source: US Department of Commerce, Bureau of Economic Analysis, October, 1998.

Retail Sales

According to the *Survey of Buying Power*, estimated retail sales by category in Richland Parish were as follows:

(In Thousands)

	Total Retail					
Year	Sales	Food	Eat/Drink	Gen Mdse	Furn/Appl	Auto
1991	\$94,371	\$27,683	\$10,898	\$11,176	\$1,495	\$23,073
1992	\$96,778	\$27,392	\$12,128	\$13,267	\$2,000	\$21,412
1993	\$101,091	\$27,106	\$12,739	\$14,205	\$2,064	\$23,842
1994	\$147,066	\$46,996	\$6,607	\$16,253	\$2,477	\$31,036
1995	\$144,936	\$48,119	\$5,753	\$18,279	\$2,832	\$31,593
1996	\$147,502	\$51,242	\$7,009	\$18,806	\$2,218	\$28,594
1997	\$152,379	\$47,662	\$8,646	\$18,300	\$2,290	\$31,721
1992 1993 1994 1995 1996	\$96,778 \$101,091 \$147,066 \$144,936 \$147,502	\$27,392 \$27,106 \$46,996 \$48,119 \$51,242	\$12,128 \$12,739 \$6,607 \$5,753 \$7,009	\$13,267 \$14,205 \$16,253 \$18,279 \$18,806	\$2,000 \$2,064 \$2,477 \$2,832 \$2,218	\$21,412 \$23,842 \$31,030 \$31,593 \$28,59

(Note: The retail sales statistics in the 1995 edition of the *Survey of Buying Power*, which lists data for 1994, are based on newly published benchmark data from the 1992 Census of Retail Trade (CRT). Prior to this year, retail figures reported in the Survey were based on data from the 1987 Census [unlike the general Census, the CRT is conducted in five year intervals]. Whenever such an adjustment in made, trends in lines that fall across benchmark year are often skewed, a fact readers should keep in mind when comparing retail sales figures for 1994 and thereafter to those from prior years. Source: Sales and Marketing Management, Survey of Buying Power, August, 1998.

SALES TAXES

Sales Taxes Levied in the Parish

The following is a summary, by area, of sales and use tax rates levied within the Parish of Richland as of 12/31/98.

	Parish- Wide	Municipal	Total Local	State	Total Sales
Entity/Area	Tax	Tax	Tax	Tax	Tax
RICHLAND PARISH	3.5		3.5	4	7.5
DELHI	3.5	1.5	5	4	9
MANGHAM	3.5	1	4.5	4	8.5
RAYVILLE	3.5	1.5	5	4	9

Source: Louisiana Department of Revenue and Taxation, Sales Tax Division, January, 1999.

Taxable Sales

Sales and use taxes are levied by various entities at various rates throughout the Parish. The following figures represent the tax base of a broad-based sales and use tax levied on a parishwide basis.

(In Thousands)

Month	1994	1995	1996	1997	1998
January	\$9,235	\$10,906	\$10,065	\$9,706	\$10,315
February	\$9,347	\$12,045	\$10,562	\$11,189	\$11,406
March	\$14,092	\$11,756	\$13,769	\$13,479	\$14,390
April	\$11,214	\$12,271	\$13,462	\$12,051	\$12,187
May	\$11,943	\$12,298	\$10,732	\$11,702	\$11,864
June	\$12,535	\$15,462	\$14,791	\$13,618	\$11,864
July	\$10,659	\$11,393	\$9,871	\$11,441	\$13,087
August	\$11,155	\$11,783	\$14,198	\$11,730	\$12,595
September	\$14,402	\$15,902	\$14,342	\$13,586	\$13,412
October	\$9,706	\$10,985	\$11,288	\$11,923	\$11,978
November	\$10,917	\$11,418	\$9,541	\$10,346	\$11,707
December	\$12,824	\$12,969	\$13,375	\$14,209	\$12,747
Annual Total	\$138,030	\$149,186	\$145,995	\$144,980	\$147,551

Source: Oakland Econometrics.

PROPERTY TAXES

Assessed Valuation of the Parish

The recent trend in the assessed valuation of property throughout the Parish of Richland is as follows:

	Taxable Assessed	Homestead	Total Assessed
<u>Year</u>	Valuation	Exemptions	Valuation
1990	\$40,436,740	\$17,161,700	\$57,598,440
1991	\$40,027,570	\$17,138,100	\$57,165,670
1992	\$40,863,640	\$17,214,920	\$58,078,560
1993	\$40,831,690	\$17,325,420	\$58,157,110
1994	\$41,062,790	\$17,698,270	\$58,761,060
1995	\$41,799,570	\$17,957,530	\$59,757,100
1996	\$46,351,720	\$18,408,560	\$64,760,280
1997	\$48,284,950	\$18,767,690	\$67,052,640
1998	\$48,261,350	\$19,081,360	\$67,342,710

Source: Richland Parish Assessor's Office.

A breakdown of the assessed valuation of the Parish by classification of property is as follows:

		Personal	
<u>Year</u>	Real Estate	Property	Public Service
1990	\$32,989,230	\$11,645,510	\$12,963,700
1991	\$32,985,190	\$11,194,810	\$12,985,670
1992	\$33,758,680	\$11,383,750	\$12,936,130
1993	\$34,189,610	\$10,905,910	\$13,061,590
1994	\$34,531,410	\$11,356,370	\$12,873,280
1995	\$34,985,380	\$12,019,880	\$12,751,840
1996	n.a.	n.a.	n.a.
1997	\$37,908,540	\$14,925,700	\$14,218,400
1998	\$38,463,930	\$15,207,820	\$13,670,960

Millage Rates

The recent trend in the aggregate ad valorem tax rates (in mills) levied on a parishwide basis by various entities within the boundaries of the Parish of Richland follows:

Parish of Richland 4

Last Modified: October 19, 1999

Year	Millage
1990	42.55
1991	44.64
1992	45.08
1993	54.22
1994	52.61
1995	43.99
1996	43.81
1997	43.98
1998	45.05

Sources: Louisiana Tax Commission and Richland Parish Assessor's Office.

Leading Taxpayers

The ten largest property taxpayers of the Parish of Richland in 1998 and their assessed valuation are as follows:

	ASSESSED
TAXPAYER	VALUATION
1. ENTERGY LOUISIANA, INC	\$2,371,650
2. BELLSOUTH TELECOMM., INC	\$2,074,460
3. NORM GAS TRANS., CO.	\$2,009,210
4. ANR PIPELINE CO.	\$2,215,240
5. RICHLAND STATE BANK	\$1,352,240
6. TIFTON ALUMINUM CO., INC.	\$1,517,970
7. TRI-STATE DELTA CHEMICALS CO.	\$946,680
8. THERMO-BLACK CLAWSON, CO. INC.	\$938,050
9. RAYVILLE COMPRESS & WAREHOUSE	\$823,900
10. CENTURYTEL OF CENTRAL LA.,	\$604,070

Source: Richland Parish Assessor's Office.

SCHOOL STATISTICS

Enrollment

The recent trends in public school registration, average daily membership and average daily attendance in the Richland Parish school system are as follows:

REGISTRATION	1994-95	1995-96	1996-97	1997-98
AVERAGE DAILY ATTENDANCE	4,158	4,163	3,940	3,758
AVERAGE DAILY MEMBERSHIP	4,423	4,177	4,141	3,988
PUBLIC	4,510	4,249	4,161	4,053

[&]quot;Average Daily Attendance" reflects the average daily attendance of member public school students during the session. "Average Daily Membership" reflects the average daily count of public school students registered during the session. "Public" reflects the count of public school students registered on the first day of the school year, including pre-kindergarten.

Expenditures

Expenditure trends for the Richland Parish School Board are as follows:

EXPENDITURES	1994-95	1995-96	1996-97	1997-98
MEAN TEACHER SALARY	\$23,605	\$23,425	\$25,409	\$26,862
CURRENT EXPEN PER STUDENT	\$3,982	\$4,145	\$4,941	\$4,862
CAPITAL OUTLAY	\$544,812	\$25,699	\$300,732	\$2,500,430
DEBT SERVICE	\$1,702,545	\$1,702,088	\$1,681,207	\$1,834,910
CURRENT EXPENDITURES	\$17,610,584	\$17,504,987	\$19,025,343	\$19,777,833

Source: Louisiana Department of Education.